

ITEM NOS.5+67+69

COURT NO.5

SECTION XVI

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G SSPECIAL LEAVE PETITION (CIVIL) Diary No.74906/2025

[Arising out of impugned final judgment and order dated 09-04-2024
in WPA No. 5410/2023 passed by the High Court at Calcutta]

UNION OF INDIA & ORS.

Petitioner(s)

VERSUS

MANIKARAN COMMODITIES PRIVATE LIMITED

Respondent(s)

(IA No. 31985/2026 - CONDONATION OF DELAY IN FILING SLP)

WITH

Diary No.53919/2025 (XVI)

(IA No. 32477/2026 - CONDONATION OF DELAY IN FILING SLP AND IA
No. 32478/2026 - CONDONATION OF DELAY IN REFILING SLP)

Diary No.4729/2026 (XVI)

(IA No. 33416/2026 - CONDONATION OF DELAY IN FILING SLP)

Diary No.55099/2025 (XVI)

SPECIAL LEAVE PETITION (CIVIL) Diary No.73559/2025

(IA No. 40206/2026 - CONDONATION OF DELAY IN FILING SLP)

SPECIAL LEAVE PETITION (CIVIL) Diary No.3055/2026

(FOR ADMISSION and I.R.)

IA No. 39430/2026 - CONDONATION OF DELAY IN FILING SLP)

Date : 09-02-2026 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA

HON'BLE MR. JUSTICE K.V. VISWANATHAN

For Petitioner(s) :

Mr. S Dwarakanath, A.S.G.

Mr. Sudarshan Lamba, AOR

Ms. Shilpi Ohri, Adv.

Mr. Sidharth Yadav, Adv.

Mr. Ram Krishna Rao, Adv.

Mr. Sandeep Jindal, Adv.

Mrs. Rashmi Malhotra, Adv.

Miss Madhulika Upadhyay, AOR

For Respondent(s) :

UPON hearing the counsel the Court made the following
O R D E R

1. Delay condoned.
2. These Special Leave Petitions are squarely covered by the Judgment of this Court rendered on 3-10-2024 in "Union of India & Ors. vs. Rajeev Bansal" (Civil Appeal No.8629/2024 etc.) 2024 (11) Scale 473.
3. In view of the above, the petitions filed by the Revenue are disposed of. The assesseees will be governed by reasons discussed in the said Judgment.
4. The assessing officers will dispose of the objections in terms of the law laid down by this Court. Thereafter, the assesseees who are aggrieved will be at liberty to pursue all the rights and remedies in accordance with law, save and except for the issues which have been concluded in the Judgment.
5. Pending applications, if any, also stand disposed of.

(VISHAL ANAND)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)